

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

FINANCIAL STATEMENTS

June 30, 2022

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Accountants' Compilation Report		1
BASIC FINANCIAL STATEMENTS:		
Government-wide Financial Statements:		
Statement of Net Position	A	4
Statement of Activities	B	5
Fund Financial Statements		
Governmental Fund -		
Balance Sheet	C	6
Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Financial Statement of Net Position	D	7
Statement of Revenues, Expenditures and Changes in Fund Balance	E	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	9
Statement of Fiduciary Net Position	G	10
Statement of Changes in Fiduciary Net Position	H	11
	<u>Schedule</u>	<u>Page</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Budgetary Comparison Schedule – General fund	1	13
SUPPLEMENTARY INFORMATION		
Schedule of Compensation, Benefits and Other Payments to Agency Head	2	16
Justice System Funding Schedule – Receiving Entity	3	17
Justice System Funding Schedule – Collecting/Disbursing Entity	4	18
SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR		
Schedule of Prior Year Findings		20
Schedule of Current Year Findings		21

WISE, MARTIN & COLE, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA
HANNAH M. COLVIN, CPA
HALEA S. LIPINSKI, CPA

CARLOS E. MARTIN, CPA (2020)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Ward 2 Marshal of Webster Parish
Marshal Newton
City of Springhill, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Ward 2 Marshal of Webster Parish, a component unit of the City of Springhill, Louisiana, as of and for the year ended June 30, 2022, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 13 be presented to supplement the basic financial statements.

Budgetary comparison schedule

Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of

management. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Wise, Marten & Cole, LLC

Minden, LA
December 31, 2022

BASIC FINANCIAL STATEMENTS

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, LouisianaStatement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 26,947
TOTAL ASSETS	<u>26,947</u>
LIABILITIES	
Accounts payable	<u>938</u>
TOTAL LIABILITIES	<u>938</u>
NET POSITION	
Unrestricted	<u>26,009</u>
TOTAL NET POSITION	<u>\$ 26,009</u>

See accountants' report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Statement of Activities
For the Year Ended June 30, 2022

<u>FUNCTION/PROGRAMS</u>	<u>Expenses</u>	<u>Program revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>services</u>	<u>grants and</u>	<u>Changes in</u>
			<u>contributions</u>	<u>Net Position</u>
Governmental activities:				
Judicial activities	\$ 99,999	\$ 32,965	\$ 61,949	\$ (5,085)
Total governmental activities	<u>\$ 99,999</u>	<u>\$ 32,965</u>	<u>\$ 61,949</u>	<u>\$ (5,085)</u>
			Change in net position	(5,085)
			Net position - beginning	<u>31,094</u>
			Net positing - ending	<u>\$ 26,009</u>

See accountants' report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Balance Sheet - Governmental Fund
June 30, 2022

		General Fund
ASSETS		
Cash and cash equivalents	\$	26,947
TOTAL ASSETS	\$	26,947
 LIABILITIES		
Accounts payable	\$	938
TOTAL LIABILITIES		938
 FUND BALANCE		
Unassigned		26,009
TOTAL FUND BALANCE		26,009
 TOTAL LIABILITIES AND FUND BALANCE	\$	26,947

See accountants' report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position
June 30, 2022

There are no differences in the amounts reported in the Statement of Net Position and the Governmental fund Balance Sheet.

Fund Balance, Total Governmental Fund (Statement C)	<u>\$ 26,009</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 26,009</u>

See accountants' report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2022

	General Fund
REVENUES	
Charges for services:	
Civil fees	\$ 32,965
Operating grants and contributions:	
Intergovernmental - on behalf receipts	61,949
TOTAL REVENUES	94,914
 EXPENDITURES	
Judicial activities:	
Personnel costs	79,455
Office expense	2,279
Accounting	5,074
Automobile expense	6,171
Other	7,020
TOTAL EXPENDITURES	99,999
 Net change in fund balance	(5,085)
 Fund balance at beginning of year	31,094
 Fund balance at end of year	\$ 26,009

See accountants' report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities
For the Year Ended June 30, 2022

There are no differences between the amounts reported for the governmental activities in the Statement of Activities and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance

Net Change in Fund Balance, Governmental Fund (Statement E)	<u>\$ (5,085)</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ (5,085)</u>

See accountants' report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

	<u>Garnishment Fund</u>
ASSETS	
Cash	<u>\$ 1,195</u>
TOTAL ASSETS	<u>\$ 1,195</u>
NET POSITION	
Restricted for individuals, organizations and other governments	<u>\$ 1,195</u>
TOTAL LIABILITIES	<u>\$ 1,195</u>

See accountants' report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Funds
June 30, 2022

	Garnishment Fund
ADDITIONS	
Garnishment and seizures	\$ 81,112
Investment earnings	3
TOTAL ADDITIONS	81,115
DEDUCTIONS	
Refund of garnishments to individuals	4,118
Payment of garnishment to organizations	63,542
Payment of courts costs and civil fees to government	16,454
TOTAL DEDUCTIONS	84,114
Net decrease in fiduciary net position	(2,999)
Net position - beginning	4,194
Net position - ending	\$ 1,195

See accountants' report.

REQUIRED SUPPLEMENTARY INFORMATION

WARD 2 MARSHAL OF WEBSTER PARISH

Springhill, Louisiana

Budgetary Comparison Schedule - General fund

For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Cash)</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
REVENUES				
Charges for services:				
Civil fees	\$ 21,000	\$ 21,000	\$ 34,623	\$ 13,623
Operating grants and contributions:				
Intergovernmental - on behalf receipts	10,500	10,500	61,949	51,449
TOTAL REVENUES	<u>31,500</u>	<u>31,500</u>	<u>96,572</u>	<u>65,072</u>
EXPENDITURES				
Judicial activities:				
Personnel costs	18,000	18,000	80,900	(62,900)
Office expense	1,500	1,500	2,315	(815)
Accounting	4,200	4,200	7,741	(3,541)
Automobile expense	-	-	6,401	(6,401)
Other	7,000	7,000	6,421	579
TOTAL EXPENDITURES	<u>30,700</u>	<u>30,700</u>	<u>103,778</u>	<u>(73,078)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>800</u>	<u>800</u>	<u>(7,206)</u>	<u>(8,006)</u>
OTHER FINANCING USES				
Transfers out	-	-	(1,147)	(1,147)
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>(1,147)</u>	<u>(1,147)</u>
Net change in fund balance	800	800	(8,353)	(9,153)
Fund balance at beginning of year	<u>34,500</u>	<u>34,500</u>	<u>35,301</u>	<u>801</u>
Fund balance at end of year	<u>\$ 35,300</u>	<u>\$ 35,300</u>	<u>\$ 26,948</u>	<u>\$ (8,352)</u>

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2022

01) The Marshal's budget is adopted on a cash basis. The Marshal adopted a budget for the June 30, 2022.

02) The following schedule reconciles the excess of revenues over expenditures on cash basis with net change in fund balance on GAAP basis.

Net change in fund balance, GAAP basis	\$ (5,085)
To adjust for receivables	1,656
To adjust for payables	<u>(4,924)</u>
Net change in fund balance, cash basis	<u>\$ (8,353)</u>

SUPPLEMENTARY INFORMATION

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2022

Agency Head: Wayne Newton, Marshal

Salary	\$ 55,772
Retirement	12,598
Automobile	4,676
Dues	125
Uniforms	<u>106</u>
	\$ 73,277

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Justice System Funding Schedule - Receiving Entity
For the Year Ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Receipts From:		
<i>City Court of Springhill - Criminal Court Costs/Fees</i>	\$ 18,066	\$ 16,557
Subtotal Receipts	<u>\$ 18,066</u>	<u>\$ 16,557</u>
Ending Balance of Amounts Assessed but Not Received	<u>\$ -</u>	<u>\$ -</u>

WARD 2 MARSHAL OF WEBSTER PARISH
 Springhill, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
 For the Year Ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Beginning Balance of Amounts Collected	\$ 3,047	\$ 1,151
Add: Collections		
Civil Fees	47,791	33,321
Interest Earnings on Collected Balances	2	1
Other	1,147	-
Subtotal Collections	48,940	33,322
Less: Disbursements to Governments		
<i>City Court of Springhill, Civil Fees</i>	4,485	4,542
<i>City Court of Springhill, Other</i>	4,460	2,967
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,997	2,121
Payments to 3rd Party Collection/Processing Agencies	39,894	23,648
Subtotal Disbursements/Retainage	50,836	33,278
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	1,151	1,195
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-

Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Schedule of Prior Year Findings
As of and for the year ended June 30, 2022

There were no findings required to be reported for the year ended June 30, 2021.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Schedule of Current Year Findings
As of and for the year ended June 30, 2022

There were no findings required to be reported for the year ended June 30, 2022.